

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### East Porter County School Corp (6510)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
<b>Student Instructional Support</b>							
Certified Salaries	110	\$862,025	\$889,826	\$823,956	\$857,736	-0.12%	4.10%
Non - Certified Salaries	120	\$382,527	\$402,021	\$405,700	\$427,647	2.83%	5.41%
Group Health Insurance	222	\$203,591	\$253,841	\$258,149	\$256,982	6.00%	-0.45%
Teacher Retirement Fund, After 7-1-95	216	\$65,880	\$52,815	\$65,185	\$68,655	1.04%	5.32%
Social Security Certified	212	\$65,357	\$67,003	\$61,718	\$64,313	-0.40%	4.20%
Public Employees Retirement Fund	214	\$35,631	\$32,691	\$34,815	\$34,575	-0.75%	-0.69%
Social Security Noncertified	211	\$27,676	\$28,952	\$29,263	\$30,190	2.20%	3.17%
Operational Supplies	611	\$15,100	\$12,432	\$15,473	\$13,851	-2.14%	-10.49%
Other Employee Benefits	241 - 290	\$13,653	\$13,114	\$10,000	\$11,858	-3.46%	18.58%
Severance/Early Retirement Pay	213	\$9,795	\$7,100	\$6,600	\$8,400	-3.77%	27.27%
Postage and Postage Machine Rental	532	\$3,271	\$5,947	\$4,094	\$7,152	21.60%	74.67%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,954	\$10,761	\$6,053	\$6,116	-17.11%	1.05%
Other Professional and Technical Services	319	\$6,915	\$9,880	\$7,162	\$4,835	-8.56%	-32.49%
Nonlicensed Employees	136	\$4,314	\$3,550	\$4,212	\$3,609	-4.36%	-14.33%
Dues and Fees	810	\$409	\$3,785	\$1,665	\$3,000	64.58%	80.21%
Travel	580	\$3,173	\$3,237	\$2,896	\$2,385	-6.88%	-17.64%
Group Life Insurance	221	\$1,908	\$1,906	\$1,927	\$2,062	1.96%	7.00%
Printing and Binding	550	\$0	\$0	\$0	\$214	NA	NA
Equipment	730	\$0	\$0	\$0	\$41	NA	NA
Licensed Employees	135	\$0	\$60	\$0	\$0	NA	NA
Other Group Insurance Authorized by Statute	224	\$2,417	\$878	\$0	\$0	-100.00%	NA
Telephone	531	\$500	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$0	\$2,597	\$0	(\$385)	NA	NA

<b>Student Instructional Support Total</b>	<b>\$1,717,093</b>	<b>\$1,802,398</b>	<b>\$1,738,870</b>	<b>\$1,803,237</b>	<b>1.23%</b>	<b>3.70%</b>
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#### Student Academic Achievement

Certified Salaries	110	\$6,624,215	\$6,471,681	\$6,653,051	\$6,811,380	0.70%	2.38%
Group Health Insurance	222	\$1,271,422	\$1,567,533	\$1,643,331	\$1,716,996	7.80%	4.48%
Other Professional and Technical Services	319	\$861,800	\$854,806	\$916,453	\$917,963	1.59%	0.16%
Social Security Certified	212	\$485,892	\$469,504	\$477,020	\$488,160	0.12%	2.34%
Teacher Retirement Fund, After 7-1-95	216	\$393,550	\$362,560	\$407,346	\$428,740	2.16%	5.25%

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#### East Porter County School Corp (6510)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$394,450	\$354,234	\$371,134	\$379,178	-0.98%	2.17%
Textbooks	630	\$211,567	\$267,330	\$123,329	\$289,042	8.11%	134.37%
Transfer Tuition to Other School Corps Within State	561	\$270,296	\$300,810	\$258,675	\$277,753	0.68%	7.38%
Other Supplies and Materials	615, 660 - 689	\$17,213	\$8,291	\$36,014	\$105,109	57.20%	191.86%
Licensed Employees	135	\$95,255	\$76,235	\$81,011	\$83,606	-3.21%	3.20%
Teacher Retirement Fund, Prior to 7-1-95	215	\$135,205	\$91,976	\$84,282	\$82,454	-11.63%	-2.17%
Operational Supplies	611	\$112,804	\$113,251	\$63,757	\$68,906	-11.59%	8.08%
Severance/Early Retirement Pay	213	\$42,042	\$49,900	\$47,400	\$51,200	5.05%	8.02%
Social Security Noncertified	211	\$31,946	\$29,647	\$28,543	\$28,905	-2.47%	1.27%
Other Group Insurance Authorized by Statute	224	\$15,638	\$9,062	\$20,277	\$20,395	6.87%	0.58%
Content	747	\$0	\$0	\$42,663	\$17,072	NA	-59.98%
Group Life Insurance	221	\$12,747	\$14,764	\$15,926	\$14,309	2.93%	-10.15%
Instruction Services	311	\$11,218	\$16,468	\$15,479	\$13,238	4.23%	-14.48%
Travel	580	\$12,648	\$18,813	\$29,272	\$12,046	-1.21%	-58.85%
Equipment	730	\$30,550	\$0	\$0	\$7,288	-30.11%	NA
Nonlicensed Employees	136	\$22,795	\$24,413	\$10,231	\$6,324	-27.42%	-38.19%
Professional Development	748	\$0	\$0	\$4,348	\$3,992	NA	-8.20%
Library Books	640	\$5,618	\$4,402	\$5,035	\$3,803	-9.29%	-24.47%
Miscellaneous Objects	876 - 899	\$941	\$1,659	\$1,094	\$3,727	41.06%	240.70%
Public Employees Retirement Fund	214	\$3,471	\$2,234	\$2,403	\$2,523	-7.66%	5.00%
Other Purchased Services	593	\$0	\$0	\$0	\$1,848	NA	NA
Dues and Fees	810	\$39	\$535	\$0	\$1,745	158.63%	NA
Computer Hardware	741	\$19,730	\$0	\$0	\$1,506	-47.44%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$453	\$827	NA	82.46%
Periodicals	650	\$8,117	\$9,798	\$1,030	\$774	-44.43%	-24.88%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$450	NA	NA
Unemployment Insurance	230	\$3,036	\$101	\$1,183	\$417	-39.12%	-64.75%
Other Employee Benefits	241 - 290	(\$600)	\$122	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$10	\$0	NA	-100.00%

<b>Student Academic Achievement Total</b>	<b>\$11,093,605</b>	<b>\$11,120,127</b>	<b>\$11,340,751</b>	<b>\$11,841,674</b>	<b>1.64%</b>	<b>4.42%</b>
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#### Overhead and Operational

Non - Certified Salaries	120	\$1,768,101	\$1,810,247	\$1,836,045	\$1,952,110	2.51%	6.32%
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**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**East Porter County School Corp (6510)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Heating and Cooling for Buildings - Electricity	621	\$489,064	\$515,386	\$592,099	\$453,117	-1.89%	-23.47%
Food Purchases	614	\$0	\$0	\$0	\$373,209	NA	NA
Group Health Insurance	222	\$281,966	\$306,726	\$307,046	\$295,774	1.20%	-3.67%
Insurance	520	\$198,456	\$210,198	\$210,945	\$280,172	9.00%	32.82%
Repairs and Maintenance Services	430	\$130,875	\$196,159	\$239,726	\$193,469	10.27%	-19.30%
Certified Salaries	110	\$147,868	\$166,932	\$166,788	\$167,103	3.10%	0.19%
Social Security Noncertified	211	\$136,401	\$140,348	\$141,933	\$150,997	2.57%	6.39%
Other Professional and Technical Services	319	\$27,356	\$38,949	\$67,998	\$147,754	52.45%	117.29%
Heating and Cooling for Buildings - Gas	622	\$163,676	\$216,011	\$188,742	\$112,954	-8.86%	-40.15%
Operational Supplies	611	\$550,300	\$570,590	\$542,742	\$94,604	-35.61%	-82.57%
Tires and Repairs	612	\$33,089	\$39,601	\$62,359	\$86,194	27.04%	38.22%
Gasoline and Lubricants	613	\$152,913	\$134,648	\$119,255	\$75,917	-16.06%	-36.34%
Public Employees Retirement Fund	214	\$77,044	\$69,822	\$71,295	\$71,062	-2.00%	-0.33%
Equipment	730	\$1,039	\$13,691	\$112,162	\$70,607	187.13%	-37.05%
Nonlicensed Employees	136	\$45,761	\$61,729	\$63,761	\$68,735	10.71%	7.80%
Dues and Fees	810	\$15,934	\$18,878	\$18,995	\$52,793	34.92%	177.93%
Other Purchased Services	593	\$372,255	\$388,408	\$244,104	\$50,032	-39.45%	-79.50%
Student Transportation Services	510	\$42,141	\$38,635	\$35,339	\$45,178	1.75%	27.84%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$57	\$44,382	NA	77383.01%
Board Member Compensation	115	\$30,800	\$34,367	\$24,933	\$29,250	-1.28%	17.31%
Water and Sewage	411	\$24,810	\$25,100	\$27,257	\$28,320	3.36%	3.90%
Telephone	531	\$20,985	\$21,832	\$24,766	\$23,989	3.40%	-3.14%
Removal of Refuse and Garbage	412	\$12,165	\$18,185	\$19,592	\$20,137	13.43%	2.78%
Content	747	\$0	\$9,935	\$3,200	\$16,694	NA	421.69%
Miscellaneous Objects	876 - 899	\$10,535	\$18,638	\$12,848	\$12,411	4.18%	-3.41%
Social Security Certified	212	\$11,479	\$12,535	\$11,873	\$12,312	1.77%	3.69%
Travel	580	\$11,883	\$16,710	\$13,127	\$8,696	-7.51%	-33.76%
Group Life Insurance	221	\$5,143	\$4,899	\$4,848	\$4,757	-1.93%	-1.88%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,861	\$4,032	\$3,968	\$3,971	-4.93%	0.08%
Teacher Retirement Fund, After 7-1-95	216	\$4,258	\$3,731	\$3,624	\$3,646	-3.81%	0.59%
Severance/Early Retirement Pay	213	\$4,763	\$1,000	\$3,200	\$3,200	-9.46%	0.00%
Improvements Other Than Buildings	715	\$0	\$404	\$0	\$2,900	NA	NA
Other Employee Benefits	241 - 290	\$3,728	\$2,195	\$2,785	\$2,800	-6.90%	0.52%
Awards	875	\$2,500	\$3,000	\$0	\$2,500	0.00%	NA

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**Biannual Financial Report Data**

**East Porter County School Corp (6510)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Postage and Postage Machine Rental	532	\$2,066	\$2,537	\$2,398	\$2,042	-0.29%	-14.82%
Advertising	540	\$1,939	\$3,943	\$2,341	\$1,927	-0.15%	-17.69%
Unemployment Insurance	230	\$0	\$0	\$0	\$1,077	NA	NA
Textbooks	630	\$0	\$0	\$1,158	\$1,058	NA	-8.60%
Rentals	440	\$440	\$345	\$478	\$925	20.41%	93.38%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$716	NA	NA
Official Bond Premiums	525	\$638	\$725	\$961	\$620	-0.72%	-35.48%
Light and Power - Other Than Heating and Cooling	625	\$1,011	\$4,195	\$1,708	\$606	-12.01%	-64.52%
Periodicals	650	\$444	\$945	\$137	\$300	-9.34%	118.52%
Other Technology Hardware	746	\$0	\$0	\$1,678	\$0	NA	-100.00%
Vehicles	731	\$0	\$0	\$25,193	\$0	NA	-100.00%
Cleaning Services	420	\$0	\$0	\$41	\$0	NA	-100.00%
Other Group Insurance Authorized by Statute	224	\$1,390	\$499	\$0	\$0	-100.00%	NA
Transfer Tuition - Other	569	\$694	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$1,764	\$8,611	\$1,678	\$0	-100.00%	-100.00%

<b>Overhead and Operational Total</b>	<b>\$4,792,534</b>	<b>\$5,135,320</b>	<b>\$5,215,186</b>	<b>\$4,971,017</b>	<b>0.92%</b>	<b>-4.68%</b>
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**Non Operational**

Redemption of Principal	831	\$3,466,030	\$3,679,380	\$3,847,280	\$4,107,120	4.33%	6.75%
Interest	832	\$2,085,901	\$1,919,498	\$1,750,518	\$1,491,375	-8.05%	-14.80%
Rentals	440	\$614,557	\$661,106	\$615,995	\$621,385	0.28%	0.88%
Computer Hardware	741	\$438,081	\$344,005	\$457,292	\$461,846	1.33%	1.00%
Buildings	720	\$247,408	\$875,479	\$189,460	\$207,475	-4.31%	9.51%
Non - Certified Salaries	120	\$147,184	\$158,207	\$161,168	\$170,831	3.79%	6.00%
Equipment	730	\$166,028	\$144,755	\$201,858	\$151,374	-2.28%	-25.01%
Content	747	\$149,289	\$221,597	\$237,834	\$138,883	-1.79%	-41.60%
Certified Salaries	110	\$70,840	\$82,905	\$86,186	\$84,392	4.47%	-2.08%
Connectivity	744	\$1,795	\$5,350	\$0	\$77,367	156.22%	NA
Telecommunications Equipment	745	\$0	\$0	\$0	\$53,490	NA	NA
Other Professional and Technical Services	319	\$76,886	\$26,369	\$20,325	\$47,633	-11.28%	134.36%
Improvements Other Than Buildings	715	\$26,815	\$15,937	\$115,080	\$18,376	-9.02%	-84.03%
Social Security Noncertified	211	\$11,110	\$11,391	\$12,140	\$12,877	3.76%	6.07%
Repairs and Maintenance Services	430	\$9,170	\$15,346	\$7,339	\$6,973	-6.62%	-4.98%

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Teacher Retirement Fund, After 7-1-95	216	\$5,347	\$5,369	\$6,927	\$6,708	5.83%	-3.16%
Social Security Certified	212	\$5,172	\$5,015	\$6,199	\$6,082	4.14%	-1.89%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,250	\$604	\$632	\$700	-13.50%	10.66%
Public Employees Retirement Fund	214	\$723	\$363	\$690	\$662	-2.20%	-4.11%
Advertising	540	\$219	\$0	\$478	\$643	30.93%	34.53%
Dues and Fees	810	\$300	\$0	\$0	\$195	-10.21%	NA
Unemployment Insurance	230	\$0	\$0	\$0	\$94	NA	NA
Other Technology Hardware	746	\$0	\$0	\$0	\$62	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$20	NA	NA
Operational Supplies	611	\$0	\$372	\$121	\$0	NA	-100.00%
Construction Services	450	\$0	\$6,857	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$0	\$368	\$0	NA	-100.00%
Group Health Insurance	222	\$21	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$5,000	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$22,845	\$0	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$0	\$0	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$7,551,971</b>	<b>\$8,179,907</b>	<b>\$7,717,890</b>	<b>\$7,666,563</b>	<b>0.38%</b>	<b>-0.67%</b>
<b>Grand Total</b>		<b>\$25,155,203</b>	<b>\$26,237,752</b>	<b>\$26,012,696</b>	<b>\$26,282,491</b>	<b>1.10%</b>	<b>1.04%</b>